

Adopted	Rejected
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COMMITTEE REPORT

YES:	18
NO:	0

MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred House Bill 1344, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Page 3, line 22, strike "or".
- 2 Page 3, line 22, after "17.4" insert ", **or 37**".
- 3 Page 3, line 25, after "year." insert "**However, for purposes of a**
- 4 **deduction under section 37 of this chapter, the individual must**
- 5 **comply with the requirement in IC 6-1.1-22-8.1(b)(9), in 2009,**
- 6 **2010, or 2011, as determined by the county auditor.**".
- 7 Page 3, line 32, after "ineligible." insert "**An individual or entity**
- 8 **that becomes ineligible for a deduction under section 37 of this**
- 9 **chapter shall notify the county auditor of the county in which the**
- 10 **property is located in conformity with section 37 of this chapter.**".
- 11 Page 3, line 34, strike "or".
- 12 Page 3, line 34, after "17.4" insert ", **or 37**".
- 13 Page 3, line 39, strike "or".
- 14 Page 3, line 39, after "17.4" insert ", **or 37**".

1 Page 4, between lines 6 and 7, begin a new line blocked left and
2 insert:

3 **"However, for purposes of a deduction under section 37 of this**
4 **chapter, if the removal of the joint owner occurs before the date**
5 **that a notice described in IC 6-1.1-22-8.1(b)(9) is sent, the**
6 **individual must comply with the requirement in**
7 **IC 6-1.1-22-8.1(b)(9), in 2009, 2010, or 2011, as determined by the**
8 **county auditor."**

9 Page 4, line 7, strike "or".

10 Page 4, line 8, after "17.4" insert ", or 37".

11 Page 4, line 12, strike "or".

12 Page 4, line 12, after "17.4" insert ", or 37".

13 Page 4, between lines 15 and 16, begin a new blocked left and
14 insert:

15 **"However, for purposes of a deduction under section 37 of this**
16 **chapter, the individuals that qualify the trust for a deduction must**
17 **comply with the requirement in IC 6-1.1-22-8.1(b)(9), in 2009,**
18 **2010, or 2011, as determined by the county auditor.**

19 **(f) A cooperative housing corporation (as defined in 26 U.S.C.**
20 **216) that is entitled to a deduction under section 37 of this chapter**
21 **in the immediately preceding calendar year for a homestead (as**
22 **defined in section 37 of this chapter) is not required to file a**
23 **statement to apply for the deduction for the current calendar year**
24 **if the cooperative housing corporation remains eligible for the**
25 **deduction for the current calendar year. However, the individuals**
26 **that qualify the cooperative housing corporation for a deduction**
27 **must comply with the requirement in IC 6-1.1-22-8.1(b)(9), in 2009,**
28 **2010, or 2011, as determined by the county auditor.**

29 **(g) An individual or entity that:**

30 **(1) was eligible for a homestead credit under IC 6-1.1-20.9**
31 **(repealed) for property taxes imposed for the March 1, 2007,**
32 **or January 15, 2008, assessment date; or**

33 **(2) would have been eligible for a homestead credit under**
34 **IC 6-1.1-20.9 (repealed) for property taxes imposed for the**
35 **March 1, 2008, or January 15, 2009, assessment date if**
36 **IC 6-1.1-20.9 had not been repealed;**

37 **is not required to file a statement to apply for a deduction under**
38 **section 37 of this chapter if the individual or entity remains eligible**

for the deduction in the current year. An individual or entity that filed for a homestead credit under IC 6-1.1-20.9 (repealed) for an assessment date after March 1, 2007 (if the property is real property), or after January 1, 2008 (if the property is personal property), shall be treated as an individual or entity that has filed for a deduction under section 37 of this chapter. However, the individual or entity must comply with the requirement in IC 6-1.1-22-8.1(b)(9), in 2009, 2010, or 2011, as determined by the county auditor."

Page 4, line 19, strike "or".

Page 4, line 19, after "17.4" insert ", or 37".

Page 4, line 32, delete "A" and insert **"This subsection applies to a limited liability company, a partnership, or any other entity that owns real property not described in section 37(a)(2)(B)(i), 37(a)(2)(B)(ii), 37(a)(2)(B)(iii), or 37(a)(2)(B)(iv) of this chapter. An"**.

Page 4, line 35, delete "The individual, upon verification" and insert **"The entity does not have any shareholders, members, or other owners other than individuals who use the real property as the individuals' principal place of residence, as verified"**.

Page 4, line 36, delete ", is the sole owner".

Page 4, line 40, delete "The individual" and insert **"Each individual who is a shareholder, member, or other owner of the entity"**.

Page 4, between lines 40 and 41, begin a new line block indented and insert:

"(4) The entity has provided the county auditor with the latest copy of the entity's federal tax return filed with the United States Internal Revenue Service."

Page 5, line 23, delete "in which" and insert "if".

Page 5, line 24, delete "has a beneficial interest;" and insert **"is an individual described in section 17.9(a) of this chapter;"**.

Page 5, line 26, delete "in which only the" and insert **"if the individual is an individual described in section 17.9(b) of this chapter;"**.

Page 5, line 27, delete "individual has a beneficial interest;"

Page 6, line 33, delete "and".

Page 6, line 34, after "(3)" insert **"the names of:**

(A) the applicant and the applicant's spouse (if any):

(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or

(ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is an individual; or

(B) each individual who qualifies property as a homestead under subsection (a)(2)(B) and the individual's spouse (if any):

(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or

(ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is not an individual; and

(4)".

Page 6, line 37, before "The" insert **"If a form or statement provided to the county auditor under this section, IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or part or all of the Social Security number of a party, the telephone number and the Social Security number included is confidential."**

Page 7, line 10, delete "chapter:" and insert **"section or who otherwise qualifies property for a deduction under this section:"**.

Page 7, line 27, delete "one hundred dollars (\$100) for each year the" and insert **"a civil penalty equal to ten percent (10%) of the additional taxes due. The civil penalty imposed under this subsection is in addition to any interest and penalties for a delinquent payment that might otherwise be due."**

Page 7, line 28, delete "violation occurs."

Page 10, between lines 26 and 27, begin a new paragraph and insert:
"SECTION 7. IC 6-1.1-12-44, AS ADDED BY P.L.144-2008, SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]: Sec. 44. (a) A sales disclosure form under IC 6-1.1-5.5:

(1) that is submitted:

(A) as a paper form; or

- 1 (B) electronically;
 2 on or before December 31 of a calendar year to the county
 3 assessor by or on behalf of the purchaser of a homestead (as
 4 defined in ~~IC 6-1.1-20.9-1~~ **section 37 of this chapter**) assessed
 5 as real property;
 6 (2) that is accurate and complete;
 7 (3) that is approved by the county assessor as eligible for filing
 8 with the county auditor; and
 9 (4) that is filed:
 10 (A) as a paper form; or
 11 (B) electronically;
 12 with the county auditor by or on behalf of the purchaser;
 13 constitutes an application for the deductions provided by sections 26,
 14 29, 33, ~~and 34~~, **and 37** of this chapter with respect to property taxes
 15 first due and payable in the calendar year that immediately succeeds
 16 the calendar year referred to in subdivision (1).
 17 (b) Except as provided in subsection (c), if:
 18 (1) the county auditor receives in a calendar year a sales
 19 disclosure form that meets the requirements of subsection (a); and
 20 (2) the homestead for which the sales disclosure form is submitted
 21 is otherwise eligible for a deduction referred to in subsection (a);
 22 the county auditor shall apply the deduction to the homestead for
 23 property taxes first due and payable in the calendar year for which the
 24 homestead qualifies under subsection (a) and in any later year in which
 25 the homestead remains eligible for the deduction.
 26 (c) Subsection (b) does not apply if the county auditor, after
 27 receiving a sales disclosure form from or on behalf of a purchaser
 28 under subsection (a)(4), determines that the homestead is ineligible for
 29 the deduction."
 30 Page 12, line 20, delete "A" and insert "**This subdivision applies to**
 31 **any property for which a deduction or credit is listed under**
 32 **subdivision (8) if the notice required under this subdivision was not**
 33 **provided to a taxpayer on a reconciling statement under**
 34 **IC 6-1.1-22.5-12. In 2009, 2010, or 2011, as determined by the**
 35 **county auditor, a**".
 36 Page 12, line 22, delete "The notice does not have to be".
 37 Page 12, delete line 23.
 38 Page 12, line 24, delete "deduction.".

Page 12, delete lines 31 through 33, and insert **"The notice must include a place for the taxpayer to indicate, under penalties of perjury, for each deduction and credit listed under subdivision (8), whether the property is eligible for the deduction or credit listed under subdivision (8). The notice must also include a place for each individual who qualifies the property for a deduction or credit listed in subdivision (8) to indicate the name of the individual and the name of the individual's spouse (if any), as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number (or that they use as their legal names when they sign their names on legal documents), and the last five (5) digits of each individual's Social Security number."**

Page 12, line 34, delete "property or investment property."

Page 12, line 34, after "must" insert **"explain that the taxpayer must complete and return the notice with the required information and that failure to complete and return the notice may result in disqualification of property for deductions and credits listed in subdivision (8), must explain how to return the notice, and must"**.

Page 12, line 34, after "be" insert "on".

Page 12, line 36, after "statement." insert **"The notice must be prepared in the form prescribed by the department of local government finance and include any additional information required by the department of local government finance. This subdivision expires January 1, 2012."**

Page 18, delete lines 10 through 34, begin a new paragraph and insert:

"(d) At the election of a county auditor, a checklist required by IC 6-1.1-22-8.1(b)(8) and a notice required by IC 6-1.1-22-8.1(b)(9) may be sent to a taxpayer with a reconciling statement under this section. This subsection expires January 1, 2012."

Page 19, between lines 35 and 36, begin a new line block indented and insert:

"(3) The cost of preparing, sending, and processing notices described in IC 6-1.1-22-8.1(b)(9) and checklists or notices described in IC 6-1.1-22.5-12(d)."

Page 20, after line 30, begin a new paragraph and insert:

"SECTION 14. IC 36-2-11-12 IS AMENDED TO READ AS

1 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 12. (a) The recorder
2 shall index each volume of instruments the recorder records by:

3 (1) the name of each grantor, promisor, or covenantor, in
4 alphabetical order and cross-referenced to the proper grantee,
5 promisee, or covenantee; and

6 (2) the name of each grantee, promisee, or covenantee, in
7 alphabetical order and cross-referenced to the proper grantor,
8 promisor, or covenantor.

9 **After June 30, 2009, each name described in subdivision (1) shall**
10 **be cross referenced to names provided under section 16(c)(2) of**
11 **this chapter.**

12 (b) The recorder shall accurately maintain separate indexes of all the
13 records of:

14 (1) deeds for real estate; and

15 (2) mortgages on real estate;

16 in the recorder's office. The recorder shall index each deed or mortgage
17 alphabetically, by the name of each grantor and grantee or mortgagor
18 and mortgagee, and shall include in each index entry a concise
19 description of the real property, the date of the deed or mortgage, and
20 the number or letter of the book and the page at which each deed or
21 mortgage is recorded.

22 SECTION 15. IC 36-2-11-16, AS AMENDED BY P.L.129-2008,
23 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JULY 1, 2009]: Sec. 16. (a) This section does not apply to:

25 (1) an instrument executed before November 4, 1943;

26 (2) a judgment, order, or writ of a court;

27 (3) a will or death certificate; or

28 (4) an instrument executed or acknowledged outside Indiana.

29 (b) Whenever this section prescribes that the name of a person be
30 printed, typewritten, or stamped immediately beneath the person's
31 signature, the signature must be written on the instrument, directly
32 preceding the printed, typewritten, or stamped name, and may not be
33 superimposed on that name so as to render either illegible. However,
34 the instrument may be received for record if the name and signature
35 are, in the discretion of the county recorder, placed on the instrument
36 so as to render the connection between the two apparent.

37 (c) Except as provided in subsection (d), the recorder may receive
38 for record an instrument only if all of the following requirements are

1 met:

2 (1) The name of each person who executed the instrument is
3 legibly printed, typewritten, or stamped immediately beneath the
4 person's signature or the signature itself is printed, typewritten, or
5 stamped.

6 **(2) This subdivision applies only to an instrument that:**

7 **(A) is recorded after June 30, 2009;**

8 **(B) is executed by at least one (1) person who is an**
9 **individual; and**

10 **(C) conveys an ownership interest in a dwelling (as defined**
11 **in IC 6-1.1-12-37) or a right to buy a dwelling (as defined**
12 **in IC 6-1.1-12-37) if the purchaser is obligated to pay the**
13 **property taxes on the dwelling.**

14 **The instrument or an affidavit accompanying the instrument**
15 **must, under penalties of perjury, either affirm that the name**
16 **of each individual on the instrument is the same as the name**
17 **of that individual as it appears in the records of the United**
18 **States Social Security Administration for the purposes of the**
19 **issuance of a Social Security card and Social Security number**
20 **(or that they use as their legal names when they sign their**
21 **names on legal documents) or identify each individual by the**
22 **name of that individual as it appears in the records of the**
23 **United States Social Security Administration for the purposes**
24 **of the issuance of a Social Security card and Social Security**
25 **number (or that they use as their legal names when they sign**
26 **their names on legal documents).**

27 ~~(2)~~ **(3)** The name of each witness to the instrument is legibly
28 printed, typewritten, or stamped immediately beneath the
29 signature of the witness or the signature itself is printed,
30 typewritten, or stamped.

31 ~~(3)~~ **(4)** The name of each notary public whose signature appears
32 on the instrument is legibly printed, typewritten, or stamped
33 immediately beneath the signature of the notary public or the
34 signature itself is printed, typewritten, or stamped.

35 ~~(4)~~ **(5)** The name of each person who executed the instrument
36 appears identically in the body of the instrument, in the
37 acknowledgment or jurat, in the person's signature, and beneath
38 the person's signature.

1 ~~(5)~~ (6) If the instrument is a copy, the instrument is marked
2 "Copy".

3 (d) The recorder may receive for record an instrument that does not
4 comply with subsection (c) if all of the following requirements are met:

5 (1) A printed or typewritten affidavit of a person with personal
6 knowledge of the facts is recorded with the instrument.

7 (2) The affidavit complies with this section.

8 (3) The affidavit states the correct name of a person, if any, whose
9 signature cannot be identified or whose name is not printed,
10 typewritten, or stamped on the instrument as prescribed by this
11 section.

12 (4) When the instrument does not comply with subsection (c)(4),
13 the affidavit states the correct name of the person and states that
14 each of the names used in the instrument refers to the person.

15 (5) If the instrument is a copy, the instrument is marked "Copy".

16 (e) The recorder shall record a document presented for recording or
17 a copy produced by a photographic process of the document presented
18 for recording if:

19 (1) the document complies with other statutory recording
20 requirements; and

21 (2) the document or copy will produce a clear and unobstructed
22 copy.

23 (f) An instrument, document, or copy received and recorded by a
24 county recorder is conclusively presumed to comply with this section.
25 A recorded copy shall have the same effect as if the original document
26 had been recorded.

27 SECTION 16. IC 36-7-18-45 IS ADDED TO THE INDIANA
28 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
29 [EFFECTIVE JULY 1, 2009]: **Sec. 45. Upon request of a county**
30 **auditor, a housing authority shall provide without charge a list**
31 **showing:**

32 **(1) the names of all landlords of single family dwellings for**
33 **which payments administered by the housing authority are**
34 **made as housing assistance; and**

35 **(2) the corresponding addresses of these single family**

- 1 **dwellings.**
- 2 **SECTION 17. An emergency is declared for this act."**
- 3 Renumber all SECTIONS consecutively.
 (Reference is to HB 1334 as introduced.)

and when so amended that said bill do pass.

Representative Crawford